

## Form ST-5 Sales Tax Exempt Purchaser Certificate

Rev. 8/00

Massachusetts
Department of

Revenue

To be completed by exempt government  Name	ent or 501(c)(3) organization.		
Tallio .			
Address			
City		State	Zip
Exemption number			
Issue date		Certificate expires on (date)	
or 6(e). All purchases of tangible property or services are used in t	the organization named above is an exempt purchaser under Mass personal property or services by this organization are exempt fron the conduct of the business of the purchaser. Any abuse or misuse ificate by any individual constitutes a serious violation and will lead	n taxation under said chapte e of this certificate by any ta	er to the extent that such
Signature	Title	Date	
Warning: Willful misuse of this corporations) in fines.	certificate may result in criminal tax evasion sanctions of up	to one year in prison and	I \$10,000 (\$50,000 for
Part 2. Agent inform To be completed by agent of exempt g	nation government or 501(c)(3) organization.		
Name of agent's organization			
Address			
City		State	Zip
Agent's name			
Address			
City		State	Zip
☐ Government organization (loc	ase, I am acting as an agent for the exempt organization named al cal public school, city/town government, state agency, etc.). a. If Form ST-2 is not available, enter exemption number, if known:	, ,	
	hial school, Scout troop, etc.). Form ST-2 must be attached.		
Signature	Title	Date	
Part 3. Vendor infor	mation		
Signature	Title	Date	
Check applicable box:  ☐ Single purchase certificate (att ☐ Blanket certificate	tach detailed receipts or complete Part 4, on reverse)		

Part 4. Description of property purchased

Date	Description	Quantity	Cost
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
		Total cost	\$

## General information on purchases exempt from sales tax

An exempt 501(c)(3) organization must have obtained a Certificate of Exemption (Form ST-2) from the Commissioner of Revenue certifying that it is entitled to exemption under G.L. c.64H, §6(e). The 501(c)(3) organization must submit to the vendor a properly completed Sales Tax Exempt Purchaser Certificate (Form ST-5) signed by the 501(c)(3) organization with a copy of its Form ST-2 attached.

Any person, group or organization purchasing as an agent on behalf of a 501(c)(3) organization must certify that it is doing so by presenting to the vendor a properly completed Form ST-5 signed by the 501(c)(3) organization. It must also present a copy of the 501(c)(3) organization's Form ST-2. The agent of the exempt 501(c)(3) organization must complete Part 2 of Form ST-5.

Any government organization is encouraged to obtain a Certificate of Exemption (Form ST-2) from the Commissioner of Revenue, certifying that it is entitled to exemption under G.L. c.64, § 6(d). The exempt government organization is encouraged to submit to the vendor a properly completed Sales Tax Exempt Purchaser Certificate (Form ST-5) with a copy of its Form ST-2 attached. If the government organization does not present Form ST-5, the vendor must maintain adequate documentation (generally, a copy of the government check) verifying that the purchaser is an exempt government agency.

Any person, group or organization purchasing on behalf of exempt government organizations must certify that they are doing so by presenting to the vendor a properly executed Form ST-5 when making such purchases. Part 1 of Form ST-5 should be filled out by the exempt govern-

ment organization. If Part 1 is not completed by the exempt government organization, the agent must enter the name, address, and, if available, the exemption number of the government organization on whose behalf the purchases are being made. Also enter a description of the property purchased into Part 4. The agent must complete Part 2 when acting on behalf of the exempt government organization. The purchaser must attach to the Form ST-5 a copy of the exempt government organization's Form ST-2 if available. If it is not available, the purchaser must enter the exemption number of the exempt government organization.

## Other information for vendors

Vendors should verify the validity of the certificate presented to them by checking the expiration date on the certificate. Vendors must **not** honor a Certificate of Exemption that has expired.

Government organization maintain Form ST-2 Certificates of Exemption that have an expiration date of "None."

Vendors should call the Bureau of Desk Audit at (617) 887-6970 if they have any questions regarding a Certificate of Exemption which is presented to them.

If you have any questions about completing this certificate, please contact:

Massachusetts Department of Revenue

Bureau of Desk Audit

Exempt Organization Unit

200 Arlington Street

Chelsea, MA 02150 (617) 887-6970